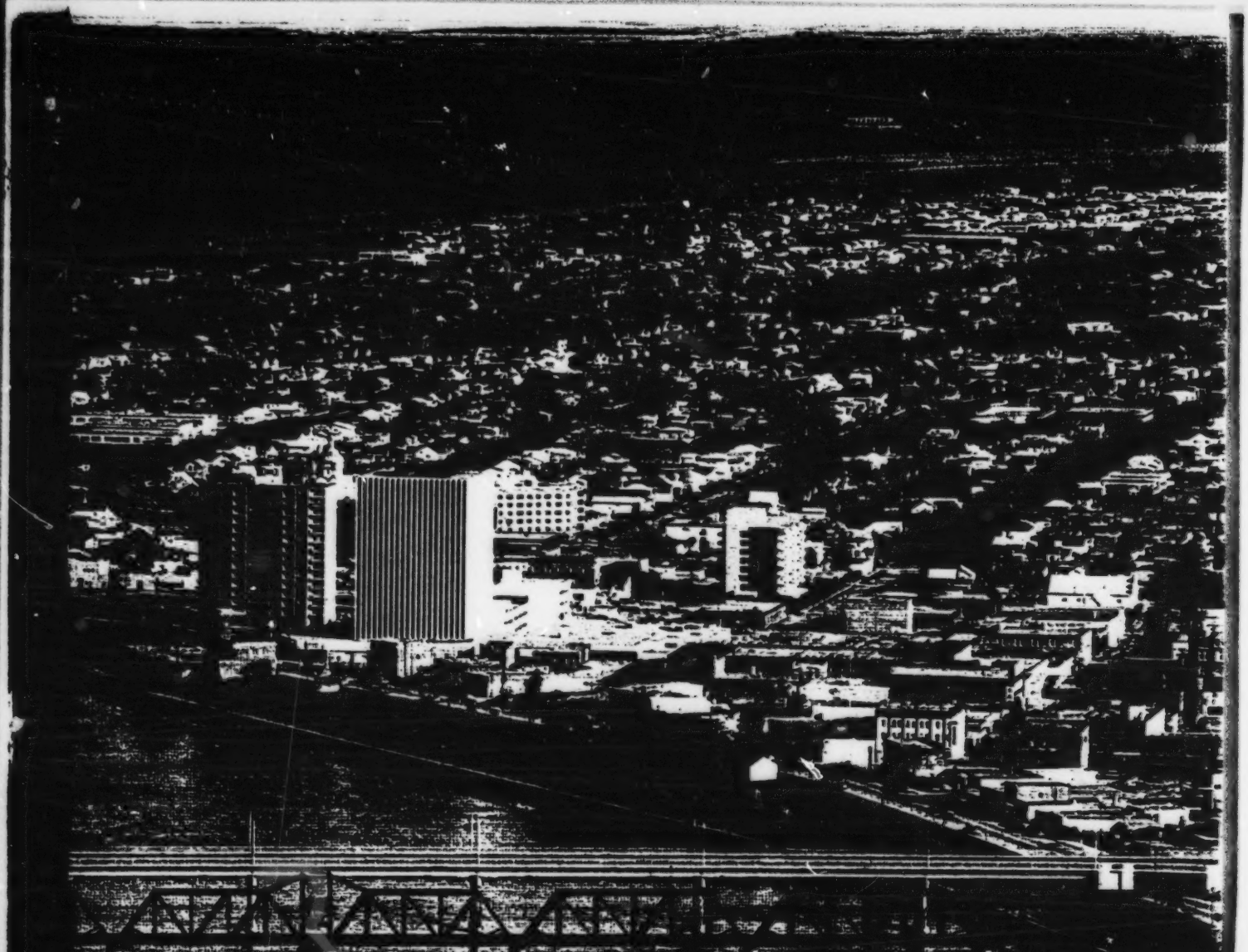

Prince Albert

Saskatchewan

CITY OF PRINCE ALBERT

PRINCE ALBERT, SASKATCHEWAN

CITY COUNCIL AND OFFICIALS

AS AT DECEMBER 31, 1985

MAYOR R.E. SPENCER

ALDERMEN

G. Adams
E. Bauer
L. Gisi
H. Guy
G. Kirkby
D. MacLeod
J. McKnight
E.D. Wickens

CITY OFFICIALS

CITY COMMISSIONER - A.R. LINNER

CITY CLERK.....T. Topping
CITY COMPTROLLER.....H. Fast
CITY ENGINEER.....J.A. Swystun
CITY SOLICITOR.....P.G. Mooney
DIRECTOR OF PARKS AND RECREATION.....L. Cantin
DIRECTOR OF PERSONNEL.....D. Charrett
DIRECTOR OF PLANNING & DEVELOPMENT.....J. Rule
DIRECTOR OF TAXATION & ASSESSMENT.....D.R. Bell
FINANCE DIRECTOR.....J. Adams
FIRE CHIEF.....J.C. Ellerman
INDUSTRIAL RELATIONS OFFICER.....R.J. Henderson
PURCHASING AGENT.....T. Tolley

CITY AUDITORS

DELOITTE HASKINS & SELLS

CITY OF PRINCE ALBERT

INDEX

FINANCIAL STATEMENTS - 1985 YEAR

	Page	Exhibit
Letter of Transmittal - Director of Finance	1	
Auditors' Report	2	
Combined Balance Sheet, Capital Funds	3	1
Combined Balance Sheet, Revenue Funds	4 - 5	2
Balance Sheet, General Capital Fund	6	3
Balance Sheet, General Revenue Fund	7	4
Details of Assets, General Revenue Fund	8 - 9	4A
Details of Liabilities and Surplus, General Revenue Fund	10 - 11	4B
General Fund Revenue and Expenditure Summary	12	5
General Fund Details of Revenue	13 - 18	5A
General Fund Details of Expenditure	19 - 29	5B
Balance Sheet, Trust and Agency Funds	30	6
Capital Fund Balance Sheet, Waterworks	31	7
Revenue Fund Balance Sheet, Waterworks	32	8
Revenue and Expenditure, Waterworks	33	9
Details of Expenditure, Waterworks	34	9A
Capital Fund Balance Sheet, Airport	35	10
Revenue Fund Balance Sheet, Airport	36	11
Revenue and Expenditure Account, Airport	37 - 38	12
Balance Sheet, Capital Trust Fund	39	13
Statement of Earnings, Capital Trust Fund	40	13A
Schedule of Investments, Capital Trust Fund	41	13B
Notes to the Financial Statements	42 - 43	

		Schedule
Schedule of General Fixed Assets	44 - 46	1
Schedule of Gross Unmatured Capital Debt	47	2
Schedule of Future Debenture Debt Charges by Years	48 - 49	3
Schedule of Property Purchased and Acquired for Taxes	50	4
Schedule of Property Held According To Use or Purpose	50	4A
Schedule of Serviced Land for Sale	51	5
Schedule of Debt Charges Recoverable	52	6
Schedule of Reserve Accounts	53 - 55	7
Statistics	56	8
Comparative Schedule of Taxation for the Years 1976-1985	57	9
Comparative Schedule of Tax Rates for the Years 1976-1985	57	9

CITY OF PRINCE ALBERT

PRINCE ALBERT, SASKATCHEWAN

His Worship the Mayor and Members of City Council,
The City of Prince Albert,
PRINCE ALBERT, Saskatchewan.

Mayor R.E. Spencer and Aldermen

In accordance with the requirements of the Urban Municipality Act 1984, I submit herewith the financial statement of the City of Prince Albert for the year ended December 31, 1985 including the report by the City Auditors; Deloitte Haskins & Sells.

The Statement includes the Balance Sheets for Capital, Revenue, Trust and Utility funds, together with corresponding Revenue and Expenditure Statements and other supporting schedules. In addition, certain City statistical reports are included.

The General Revenue Fund ended the year with an accumulated surplus of $303,043 compared with an accumulated surplus of $140,111 at December 31, 1984.

The net unmatured Capital Debt in the hands of the public is as follows:

- December 31, 1985	$13,763,146
- December 31, 1984	9,673,743
- Net increase	$ 4,089,403

Based on a borrowing limit of 25% of the taxable assessment of $161,848,030 or $40,462,000, the City's net capital debt, including Collegiate and Waterworks, was 8.50% of the taxable assessment.

This leaves the City, based on the 25% borrowing limit, with a balance of borrowing power of approximately $26,698,854 at December 31, 1985.

Respectfully submitted,

J. Adams
DIRECTOR OF FINANCE.

AUDITORS' REPORT

To the Mayor and Aldermen of the City of Prince Albert

We have examined the balance sheets of the City of Prince Albert as at December 31, 1985 and the statements of revenue and expenditure for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the City of Prince Albert as at December 31, 1985 and the results of its operations and the changes in its financial position for the year then ended, in accordance with accounting practices as described in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

The Additional Information as listed in the accompanying schedules has been taken from the books and records of the City but has not been independently checked by us other than in the course of our examination of the financial statements to the extent necessary to allow us to render an opinion thereon.

Deloitte Haskins & Sells

Auditors

May 9, 1986

CITY OF PRINCE ALBERT

Exhibit 1

CAPITAL FUNDS

GENERAL, WATERWORKS AND AIRPORT

COMBINED BALANCE SHEET

DECEMBER 31, 1985

ASSETS

Due from Collegiate, capital debt		$ 63,000
Due from revenue funds		3,782,621
Capital works, in progress and completed (Debentures to be issued)		661,695
General fixed assets		
General fund (Schedule 1)	$66,261,965	
Waterworks	6,178,766	
Airport	149,933	72,590,664
		$77,097,980

LIABILITIES AND EQUITY

Due to revenue funds		
General		
Capital works (as per contra)	$ 661,695	
Subsidized housing	341,964	$ 1,003,659
Airport		1,847
Debenture debt		
General fund	16,618,009	
Waterworks	6,500,188	
Collegiate	63,000	23,181,197
Equity in capital fund assets		52,911,277
		$77,097,980

Approved by Council:

.....Mayor

.....Alderman

CITY OF PRINCE ALBERT

Exhibit 2

REVENUE FUNDS

GENERAL, WATERWORKS AND AIRPORT

COMBINED BALANCE SHEET

DECEMBER 31, 1985

ASSETS

Cash		$ 1,109,670
Investments		
General		337,129
Receivables		
Trade		
General	$2,633,252	
Waterworks	597,151	
Airport	48,859	3,279,262
Property and business taxes		753,531
Due from prospective leasee		17,389
Due from capital funds		
General capital fund	1,003,659	
Airport capital fund	1,847	1,005,506
Property Acquired		11,479,535
Supplies on hand		
General	248,750	
Waterworks	130,225	
Airport	4,867	383,842
Prepaid expense, accruals and deferred charges		31,523
		$18,397,387

CITY OF PRINCE ALBERT

Exhibit 2
Continued

REVENUE FUNDS

GENERAL, WATERWORKS AND AIRPORT

COMBINED BALANCE SHEET

DECEMBER 31, 1985

LIABILITIES AND SURPLUS

Payables and accruals		
General		$ 2,824,478
Accrued		393,499
Deposits and sundry liabilities		
General	$ 134,109	
Waterworks	250,100	384,209
Due to other funds		4,360,523
Due to schools and hospital		
Equity in taxes and business taxes		502,528
Due to Province of Saskatchewan		193,092
Provision for services, serviced land for sale		2,721,320
Reserves for replacement of assets and future expenditures		
General	6,780,829	
Waterworks	(84,605)	
Airport	18,471	6,714,695
Surplus		303,043
		$18,397,387

Approved by Council:

.....Mayor

.....Alderman

Exhibit 3

CITY OF PRINCE ALBERT

GENERAL CAPITAL FUND

BALANCE SHEET

DECEMBER 31, 1985

ASSETS

Due from Collegiate, Capital Debt	$ 63,000
Due from Waterworks, Capital Fund	6,500,188
Due from General Revenue Fund	6,947
Capital works, in progress and completed (Debentures to be issued)	661,695
General fixed assets (Schedule 1)	66,261,965
	$73,493,795

LIABILITIES AND EQUITY

Due to general revenue funds		
Capital works	$ 661,695	
Subsidized housing	341,964	$1,003,659
Unmatured debenture debt (Schedule 2)		
General, City share	4,353,992	
Local improvement, owners' share	2,845,966	
Downtown revitalization project	9,418,051	
Collegiate	63,000	
Waterworks, General	6,337,411	
Local improvement, owners' share	162,777	23,181,197
Equity in capital fund assets		
Balance, December 31, 1984	45,498,991	
Additions in 1985		
Debenture principal repaid	584,646	
Assets acquired by expenditure from General Revenue Fund reserve	3,225,302	49,308,939
		$73,493,795

CITY OF PRINCE ALBERT

Exhibit 4

GENERAL REVENUE FUND

BALANCE SHEET

DECEMBER 31, 1985

ASSETS

Cash on hand and in bank		$ 1,109,670
Investments		337,129
Receivables		
Trade	$2,633,252	
Due from municipal enterprises	629,874	
Due from capital funds	1,003,659	
Property and business taxes	753,531	5,020,316
Property acquired		11,479,535
Supplies on hand		248,750
Prepaid expenses		31,523
		$18,226,923

LIABILITIES AND SURPLUS

Payables		
General	$2,824,478	
Accrued	393,499	
Deposits and sundry liabilities	134,109	
Due to other funds	4,374,025	
Equity in taxes and business taxes due to schools and hospitals	502,528	
Due to Province of Saskatchewan	193,092	8,421,731
Provision for services, serviced land for sale		2,721,320
Reserves for replacement of assets and future expenditures		6,780,829
Surplus		303,043
		$18,226,923

Exhibit 4A

CITY OF PRINCE ALBERT

GENERAL REVENUE FUND

DETAILS OF ASSETS

DECEMBER 31, 1985

Cash on hand and in bank			
Cash in bank, general bank account		$1,105,928	
Petty cash and change fund		3,742	$ 1,109,670
Investments at par value			
City of Prince Albert Debentures			
Cemetery improvement		9,000	
Future land purchase reserve fund		328,129	337,129
Receivables			
Trade			
General and rentals		112,575	
Agreements for sale of property		792,251	
Street oiling		187,993	
Provincial government			
Power Corporation re: surcharge and franchise	$1,045,323		
Dept. of Highways - handicapped bus & operating costs	54,585		
Sask-Tel - in lieu of 1985 taxes	3,248	1,103,156	
Federal Government - RRAP program		4,520	
Due from Judge of Magistrates Court		25,449	
Due from L & L Holdings - service costs		12,394	
Due from Comprehensive School - land sales		10,000	
Due from Prince Albert District Chiefs - in lieu of 1985 taxes - Students Residence		41,834	
Due from P.A. Exhibition Association - Advance Concession Booth		67,000	
Due from Crescent Heights Community Club - Crescent Heights Rink Fund		35,680	
Due from Carlton Park Community Club		58,000	
Due from East End Community Club - Day Care Centre		60,400	
Due from West Hill Community Club - Expansion		66,000	
Due from P.A. Elks Club - Elks Park		26,000	
Due from Prince Albert City Band		30,000	2,633,252

GITY OF PRINCE ALBERT

GENERAL REVENUE FUND

DETAILS OF ASSETS

DECEMBER 31, 1985

Exhibit 4A
Continued

Due from municipal enterprises		
Waterworks	$ 570,104	
Airport, net revenue assets	59,770	$ 629,874
Due from capital funds		
General capital fund, for capital works (debentures to be issued)	661,695	
Low rental housing, Project #2	21,108	
Low rental housing, Project #3	28,128	
Low rental housing, scattered units	25,058	
Low rental housing, 15th Ave. E. and Riverview	6,360	
Low rental housing, 28th St. and 15th Ave. E.	10,036	
Senior Citizens housing, Project #4	5,150	
Senior Citizens housing, River and 3rd St. E.	9,912	
Senior Citizens housing, Sherman Towers	9,065	
Senior Citizens housing - Northcott	83,966	
Low rental housing #24 - Jail Farm	38,188	
Senior Citizens housing - #25, Chester Place	82,924	
Low rental housing #27 (12 FU)	22,069	1,003,659
Property and business taxes		
Property taxes, 1985	910,804	
Arrears	736,714	
Business taxes, 1985	96,308	
Arrears	50,346	
	1,794,172	
Deduct: reserve for uncollected taxes	1,040,641	753,531
Property acquired		
Property purchased and acquired for taxes (Schedule 4)	998,090	
Deduct: reserve for unsold property	998,090	
	-	
Serviced lands for sale (Schedule 5)	11,479,535	11,479,535
Supplies on hand		
Public Works, stores	227,186	
City Hall, office supplies	15,904	
Works Department, gas and oil	5,660	248,750
Prepaid expenses		
General	31,023	
Deposit account - Land Titles Office	500	31,523

CITY OF PRINCE ALBERT — Exhibit 4B

GENERAL REVENUE FUND

DETAILS OF LIABILITIES AND SURPLUS

DECEMBER 31, 1985

Payables		
General		
Trade		$ 2,824,478
Accrued liabilities		
Provision for sick and holiday pay (Note 2)	$ 381,581	
Time off in lieu of overtime	11,918	393,499
Deposits and sundry liabilities		
Pre-payment on taxes (and over-payment)	80,129	
Sundry deposits	53,980	134,109
Due to other funds		
Trust and agency funds	577,902	
Airport revenue fund	5,279	
Capital fund	3,782,621	
Waterworks revenue fund	8,223	4,374,025
Equity in taxes and business taxes receivable		
Due to Prince Albert Public School Board	370,571	
Due to Prince Albert Separate School Board	131,957	502,528
Due to Province of Saskatchewan		
Department of Public Works re:		
Crescent Heights Stage IV		193,092
Provision for services, serviced land for sale (Schedule 5)		2,721,320
Reserves (Schedule 7)		6,780,829

Exhibit 4B
Continued

CITY OF PRINCE ALBERT

GENERAL REVENUE FUND

DETAILS OF LIABILITIES AND SURPLUS

DECEMBER 31, 1985

Surplus		
Balance, December 31, 1984	$140,111	
Add: Surplus for year	160,690	
Reduction in reserve for tax title lands	440	
Unclaimed interest on debentures	1,802	$303,043

CITY OF PRINCE ALBERT — Exhibit 5

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

YEAR ENDED DECEMBER 31, 1985

REVENUE

Taxation	$11,940,439
Grants in lieu of taxes	767,696
Licenses and permits	492,320
Rents, concessions and franchises	1,522,244
Fines and costs	495,225
Interest, tax penalties	1,027,550
Service charges and sundry revenue	1,203,371
Recreation and community services	1,138,788
Unconditional transfers from other governments	3,357,798
Conditional transfers from other governments	676,971
Transfers from reserves	5,103,889
Transfer from capital trust fund - earnings	61,045
Gateway North Plaza	505,600
Waterworks contribution to General Fund	190,000
Collections for other governments	9,984,532
	$38,467,468

EXPENDITURES

General government	$ 3,049,877
Protective services	5,778,244
Transportation services	3,028,076
Environmental Health Services	1,406,667
Public Health and Welfare Services	232,152
Environmental and Development Services	457,592
Recreation and Cultural Services	3,625,850
Fiscal services	
Debt charges	324,699
Transfers to reserves	3,524,320
Expenditures from reserves	5,103,889
Transfers to capital fund - debt repayments	1,763,033
Frontage taxes on municipal property	27,847
Collections for other governments	9,984,532
Surplus for year	160,690
	$38,467,468

CITY OF PRINCE ALBERT

Exhibit 5A

GENERAL FUND DETAILS OF REVENUE

YEAR ENDED DECEMBER 31, 1985

Taxation			
General municipal levy	$7,659,938		
Less: current cancellations	36,723	$7,623,215	
Local improvement levy	825,294		
Less: rebates and levies on city owned property	157,616	667,678	
Street oiling levy		187,993	
Business taxes		763,407	
Levies on property sales		30,572	
Amusement tax, general		7,550	
Surcharge on electricity		1,290,610	
Sewer service tax		1,369,414	$11,940,439
Grants in lieu of taxes			
Federal Government		129,264	
Provincial Government		263,606	
Prince Albert Housing Authority		297,800	
Prince Albert Pulp Company Limited		77,026	767,696
Licenses and permits			
General licenses		107,171	
Sign licenses		3,150	
Animal licenses		3,034	
Parking meter receipts		309,370	
Special parking permit fees		1,280	
Parking permits		30	
Building permits		65,128	
Plumbing permits		2,677	
Lottery permits		480	492,320
Rents, concessions and franchises			
Rents, General City properties	12,849		
Garden lots	66	12,915	
Franchises, Saskatchewan Power Corporation			
Power		598,360	
Gas		910,969	1,522,244
Fines and costs			
Magistrate		313,413	
Parking meter violations		176,955	
Pound fees, dogs and miscellaneous		4,857	495,225

CITY OF PRINCE ALBERT

Exhibit 5A
Continued

GENERAL FUND DETAILS OF REVENUE

YEAR ENDED DECEMBER 31, 1985

Interest, tax penalties			
Tax penalties (net of rebates) - property		$132,915	
Tax penalties (net of rebates) - business tax		6,873	
Tax surcharges - property		254,249	
Tax surcharges - business taxes		24,516	
Interest on agreement for sale and accounts receivable		108	
Interest		125,889	
Interest, capital funds		483,000	$1,027,550
Service charges and sundry revenue			
Education tax commission		401	
Tax certificates and search fees		17,384	
Trade refuse collection fees		2,485	
Profit on sales of supplies		11,229	
Finance department		4,095	
Works department		155	
Fire protection service			
- Penitentiary		9,869	
- P.A. Satellite Station		6,104	
Sanitation department		16,000	
Profit on custom work		10,254	
Book sales		157	
Land development capital fund		40,804	
Kinsmen Project		493,239	
Pulp Mill Donation		315,000	
Olive and John Diefenbaker Donation		276,195	1,203,371
Recreation and community services			
Golf course revenue		210,393	
Swimming pool revenue			
- Memorial	$17,783		
- Kinsmen	13,680		
- F.J. Dunn	78,560	110,023	
Margo Fournier Centre, rental revenue		421	
Arts Centre, rental revenue		209	
Margo Fournier Centre programs		21,554	
Arts Centre programs		3,706	
Arts Centre materials and supplies		733	
Kinsmen minor hockey rink revenue		31,404	
Steuart Arena revenue		50,813	
Communiplex Arena revenue		239,163	
Arena concessions		381,466	
Arena revenue		11,388	
Cemetery revenue		77,515	1,138,788

CITY OF PRINCE ALBERT

Exhibit 5A
Continued

GENERAL FUND DETAILS OF REVENUE

YEAR ENDED DECEMBER 31, 1985

Unconditional transfers from		
Provincial government - grant per capita		$3,357,798
Conditional transfers from		
Provincial government		
Heritage Prince Albert 1985	$ 67,051	
Recreation	27,040	
Mobile Crisis Unit	8,500	
Youth Employment Service	44,940	
Department of Culture and Youth	22,321	
Urban Transportation	211,815	
Riverside Drive overpass repairs	17,870	
Ambulance operating subsidy	158,859	
Marquis Road and 2nd Ave. West right turn bay	10,038	
Handicapped transportation	108,537	676,971

CITY OF PRINCE ALBERT

GENERAL FUND DETAILS OF REVENUE

YEAR ENDED DECEMBER 31, 1985

Transfers from reserves	
Capital items	
General office furniture and equipment	$ 14,074
Police vehicles	47,237
Fire Department equipment	164,159
Transit Buses	167,506
Handicapped transit bus	42,184
Residential bus stop shelters	8,713
Right turn lane - 2nd Ave. W. & Marquis Road	7,874
12th St. & Blaine Lake Railway Crossing	6,694
Signalization - 10th Ave. E. / 28th St.	28,576
Flashing lights - 10th Ave. E. & 7th St.	871
Flashing lights - 2nd Ave. W. & 22nd St.	616
Traffic facilitation	65,459
Library parking lot	417
City hall parking lot	158
10th Street West parking lot	117,438
Parks equipment	130,375
East Hill Community Club rink construction	70,000
Arts Centre improvements	21,687
Arts Centre boiler	17,892
Communiplex mini boards	1,539
Communiplex - lobby heat repairs	19,255
Prime Ministers park lighting	11,487
Signs - Prime Ministers Park	3,554
Steuart Arena bleacher heating	13,881
Capacitors - Steuart Arena & Comuniplex	6,859
Kinsmen Arena - Brine pipeline repairs	13,542
Cosmo Lodge - extending natural gas service	10,614
Kinsmen Arena bleacher heating	13,291
Kinsmen Park	2,093,617
Elks Park	249
P.A. minor baseball (Mair Park)	82
Signs - Mair Park	1,012
Signs - Lions Park	1,081
Cemetery improvements	30,298
New City Hall Construction	98,747
New City Hall - Memorial Square	430
Works Equipment	281,300
Landfill restoration - Phase 1	4,277
Services exhibition grounds	21,513
Domtar sanitary sewer	376,035
Paving airport road	17,172

CITY OF PRINCE ALBERT

Exhibit 5A
Continued

GENERAL FUND DETAILS OF REVENUE

YEAR ENDED DECEMBER 31, 1985

Capital items (continued)		
3rd Ave. East (19-20th Streets)	$ 31,375	
22nd Street West (1-2 Avenues)	27,064	
1st Avenue West (21-22nd Streets)	23,803	
12th Street West (1-1½ Avenues)	36,479	
1st Avenue West (12-13 Streets)	2,665	
Marquis Road - 2nd Ave. W./6th Ave. & 6th Ave. East/Grey Owl	749,413	
Gateway North Plaza project	29,571	$4,832,135
Operational Items		
Loss on subsidized housing	5,391	
Sewage disposal capital administration	34,940	
Land Development Capital Fund	50,101	
Land Development Suspense Fund	45,247	
Gravel Pit improvements	1,180	
Christmas decorations	521	
Dog pound renovations	3,856	
Repair roof - City yards building	7,212	
Pump replacement - West end lift station	3,797	
Diefenbaker bridge repairs	4,980	
Reconstruction of landfill road	8,669	
Septic tank - P.A. Chamber of Commerce	2,841	
Gravel stockpile - Exhibition grounds	16,274	
Riverside Dr. overpass repairs	34,639	
Gateway North Plaza - roof repair	22,997	
Gateway North Plaza - Eaton's ramp repairs	7,654	
14th St. Plaza renovations - Gateway North Plaza	11,705	
Group Life Insurance	1,000	
P.A. Raider Club Assistance	8,750	271,754
		5,103,889

CITY OF PRINCE ALBERT

GENERAL FUND DETAILS OF REVENUE

YEAR ENDED DECEMBER 31, 1985

Transfers from Capital Trust Fund - earnings			$ 61,045
Gateway North Plaza			505,600
Waterworks contribution to General Fund (Exhibit 9)			190,000
Collections for other governments			
Union Hospital		$ 251,347	
Holy Family Hospital		147,827	
Public school, property taxes	$5,510,154		
business taxes	644,179	6,154,333	
Separate school, property taxes	3,158,606		
business taxes	272,419	3,431,025	9,984,532

CITY OF PRINCE ALBERT

GENERAL FUND DETAILS OF EXPENDITURE

YEAR ENDED DECEMBER 31, 1985

General government		
Mayor and aldermen		
Mayor's indemnity and expenses	$ 37,299	
Aldermanic indemnity and expenses	80,379	$ 117,678
Administration		
City Commissioner	109,187	
City clerk	105,072	
Legal service	86,611	
Personnel	81,947	
Finance department	264,595	
Data processing	153,718	
Audit fees	20,500	
Purchasing	111,556	
Assessment	95,081	
Tax and license collection	131,977	1,160,244
Real estate		
General properties, maintenance		2,116
Other		
General insurance expense	43,804	
Insurance - Exhibition buildings	6,963	
Group insurance	30,921	
Unemployment insurance	263,876	
Canada pension plan	135,741	
Superannuation	650,766	
Retirement allowances	65,529	
City Hall maintenance & operation	261,079	
Travelling expense, delegations	8,563	
Publicity	20,475	
Labour - management operations	11,716	
Finance sundry expense	22,080	
Damage claims	2,870	
1984 wind storm damage costs	7,579	1,531,962

GENERAL FUND DETAILS OF EXPENDITURE

YEAR ENDED DECEMBER 31, 1985

General Government (continued)			
Grants, General			
Ambulance service	$158,859		
Agricultural Society	6,863		
Chamber of Commerce	15,000		
Salvation Army	1,000		
P.A. Museum Board	30,475		
P.A. City Band	4,700		
P.A. Winter Festival Society	3,250		
Kinsmen Telemiracle	2,500		
Marion Sherman bursary fund	3,200		
Canadian Cancer Society	2,500		
Saskatchewan Seniors Association	200		
Saskatchewan Lung Association	1,619		
Rotary Museum of Police & Corrections	7,711	$237,877	$3,049,877

CITY OF PRINCE ALBERT

Exhibit 5B
Continued

GENERAL FUND DETAILS OF EXPENDITURE

YEAR ENDED DECEMBER 31, 1985

Protective services			
Police department			
Administration	$ 728,113		
Police commission	1,531		
Labour-management relations	52		
Prevention and protective services	2,431,726		
Identification branch	11,370		
Police dogs	3,183		
Police training	5,862		
Vehicle maintenance and repairs	160,532		
Radio expense	6,352		
Station maintenance	100,704		
Furniture and equipment	1,770		
Radar equipment	704		
Prisoners detention and custody	73,245		
Sundry expense	6,144		
Breathalyzer equipment	384	$8,531,672	
Law enforcement			
Prosecutor's salary and expense	24,758		
Police court costs and fees	27,937	52,695	
Fire department			
Administration	265,120		
Fire fighting force	1,568,643		
Fire alarm system	8,310		
Fire prevention expense	6,824		
Water supply and hydrants	34,000		
Fire hall maintenance	31,657		
Equipment maintenance and repair	101,174		
Fire fighting training	7,292	2,023,020	
Emergency Measures Organization		9,242	
Protective inspection			
Building inspection	82,891		
Building demolition or removal	259	83,150	
Animal and pest control		12,256	
Dog warden and poundkeeper expense		66,209	$5,778,244

CITY OF PRINCE ALBERT

Exhibit 5B
Continued

GENERAL FUND DETAILS OF EXPENDITURE

YEAR ENDED DECEMBER 31, 1985

Transportation services		
Public works		
Administration	$170,736	
Street maintenance		
General	47,995	
Dragging and grading streets	41,930	
Gravelling streets	24,526	
Oiling	162,012	
Paving	315,873	
Snow removal and sanding	256,003	
Lanes maintenance, general	34,235	
Dragging and grading lanes	10,428	
Snow removal, lanes	5,728	
Lanes maintenance, gravelling	15,819	$1,085,285
Street cleaning		
Cleaning and sweeping	120,761	
Flushing	8,743	129,504
Bridges, overpasses		
Traffic bridge	20,321	
6th Ave. East railway overpass	5,486	25,807
Street lighting		468,799
Traffic services		
Administration	7,800	
Traffic and street signs expense	52,424	
Traffic lights maintenance and operation	91,039	
Traffic painting and street marking	26,242	
Traffic counts	11,795	
Parking meter, maintenance and operation	124,189	
Parking lots maintenance and operation	3,945	
Gateway North Plaza parking operation	249,993	567,427

CITY OF PRINCE ALBERT

Exhibit 5B
Continued

GENERAL FUND DETAILS OF EXPENDITURE

YEAR ENDED DECEMBER 31, 1985

Storm sewer maintenance		$ 46,049	
Walks maintenance			
Concrete	$ 58,570		
Snow removal and sanding	22,268	80,838	
Culverts and drainage		64,171	
Public transit			
Bus franchise vehicle inspection	799		
Bus subsidy	211,815		
Bus stop shelters maintenance	5,817		
Handicap transportation	217,074	435,505	
Other			
City yards	79,696		
Storekeeping	31,692		
Small tools and equipment	6,414		
Works garage, small tools and equipment	3,474		
Radio expense	3,415	124,691	$3,028,076
Environmental health services			
Sewage collection and disposal			
Administration	62,691		
Transportation	10,102	72,793	
Sewage system			
Pumping stations maintenance	44,573		
Sanitary sewers maintenance	92,824		
Trunk sanitary sewer maintenance	17,148		
Sewer service connections maintenance	34,918		
Septic tank pump out	22,770	212,233	
Sewage treatment plant			
Administration	118,025		
Operation	230,171		
Equipment maintenance	111,766		
Building and grounds maintenance	13,004	472,966	
Garbage and waste removal			
Scavenging	444,700		
Nuisance grounds maintenance	203,975	648,675	1,406,667

CITY OF PRINCE ALBERT

GENERAL FUND DETAILS OF EXPENDITURE

YEAR ENDED DECEMBER 31, 1985

Public health and welfare services			
Flouridation expense		$ 4,714	
Cemetery maintenance		124,263	
Welfare per capita		87,485	
Health Region		15,690	$ 232,152
Environmental and development services			
Planning and zoning			
Planning and development department		220,133	
P.A. District Planning Commission		19,662	
Noxious weed control		43,061	
Public receptions		20,014	
Industrial relations and public relations		89,709	
Heritage Prince Albert 1985		65,013	457,592
Recreation and cultural services			
Recreation			
Administration	$147,321		
Programs supervision	152,048		
Program advertising	7,419		
Margo Fournier Centre maintenance	60,524		
Arts Centre maintenance and operation	42,996		
Arts Centre program supervisor	2,997		
Arts Centre materials and supplies	7,322		
Community centres operation	204,807		
Red River Park - Administration building	55,231		
Swimming pool operation & maintenance			
- Memorial	55,396		
- Kinsmen Park	45,236		
- F.J. Dunn	205,780		
Golf course operation and maintenance	227,881		
Kinsmen Arena maintenance and operations	106,758		
Outdoor ice rinks operation	5,014		
Arena concessions	274,958		
Comuniplex maintenance and operation	339,321		
Steuart Arena maintenance and operation	118,837		

CITY OF PRINCE ALBERT

Exhibit 5B
Continued

GENERAL FUND DETAILS OF EXPENDITURE

YEAR ENDED DECEMBER 31, 1985

Recreation (continued)			
Arena administration	166,786		
Playgrounds, operation	72,420		
maintenance	8,118		
Bryant Park playfield operations	2,558		
Ball diamonds maintenance and improvements	28,581		
Old jail gymnasium building	8,996		
Kinsmen Community Heritage Centre	28,398		
Kinsmen Community Heritage Centre - Senior Citizens Programs	3,041	$2,378,744	
Libraries and Historic Sites			
Historic Sites			
Diefenbaker House	33,808		
Locomotive #5080	226		
Other	351		
Libraries			
J.M. Cuelenaere Library	142,700		
Regional Library	458,462	635,547	
Parks, boulevards, cemetery			
Parks supervision and auto expense	124,524		
Parks maintenance and operation	221,420		
Parks small tools and equipment	14,004		
Parks garage expense	3,564		
Boulevards and highway maintenance	196,685		
Greenhouse maintenance	39,790	599,987	
Community Services			
Christmas decoration expense	9,222		
Community program assistance	2,194		
Winter Festival	156	11,572	$3,625,850
Fiscal services			
Debt charges			
Interest on short term borrowing		243,906	
Discount on current taxes and business taxes		80,350	
Bad debts written off		443	324,699

CITY OF PRINCE ALBERT

Exhibit 5B
Continued

GENERAL FUND DETAILS OF EXPENDITURE

YEAR ENDED DECEMBER 31, 1985

Transfers to reserve		
Computer equipment - City Hall	$ 12,000	
Computer equipment - Police Department	20,000	
New City Hall	225,000	
Pulp Mill donation	315,000	
General election	35,000	
Subsidized housing	80,000	
Sewage collection and disposal	788,416	
Transit bus	60,000	
Handicapped transit bus	12,000	
Traffic facilitation	181,235	
Traffic lights	65,000	
Bus stop shelters	22,000	
Marquis Road & 2nd. Ave. W. right turn bay	10,037	
Riverside Drive overpass repairs	17,870	
Recap 2nd Ave. W. - 12/15 Sts. & 6th Ave. E. Viaduct	100,000	
1st Avenue West storm sewer	65,000	
Marquis Road - 2nd Ave. W./6th Ave. E. & 6th Ave. E. E./Grey Owl	215,000	
Kinsmen project	493,239	
Department of Culture and Youth	22,321	
Parks & Recreation Capital Program - Unconditional Grants	100,000	
Parks & Recreation buildings	50,000	
Christmas decorations	1,000	
Olive & John Diefenbaker Community Centre	276,195	
Land Development Capital Fund	40,804	
Land Development Suspense Fund	103	
Gateway North Plaza	317,100	$3,524,320

CITY OF PRINCE ALBERT

Exhibit 5B
Continued

GENERAL FUND DETAILS OF EXPENDITURE

YEAR ENDED DECEMBER 31, 1985

Expenditures from reserves		
Operational		
Loss on subsidized housing	$ 5,391	
Sewage disposal capital administration	34,940	
Land Development Capital Fund	50,101	
Land Development Suspense Fund	45,247	
Gravel pit improvements	1,180	
Christmas decorations	521	
Dog pound renovations	3,856	
Repair roof - City yards building	7,212	
Pump replacement - West End Lift Station	3,797	
Diefenbaker Bridge repairs	4,980	
Reconstruction of landfill road	8,669	
Septic tank - P.A. Chamber of Commerce	2,841	
Gravel Stockpile - Exhibition grounds	16,274	
Riverside Dr. overpass repairs	34,639	
Gateway North Plaza - roof repair	22,997	
Gateway North Plaza - Eaton's ramp repairs	7,654	
14th Street Plaza renovations - Gateway North Plaza	11,705	
Group Life Insurance	1,000	
P.A. Raider Club Assistance	8,750	$ 271,754
Capital		
General Office furniture and equipment	14,074	
Police Vehicles	47,237	
Fire Department Equipment	164,159	
Transit buses	167,506	
Handicapped transit bus	42,184	
Residential bus stop shelters	8,713	
Right turn lane - 2nd Ave. W. & Marquis Road	7,874	
12th St. & Blaine Lake Railway Crossing	6,694	
Signalization - 10th Ave. E./28th St.	28,576	
Flashing lights - 10th Ave. E. & 7th St.	871	
Flashing lights - 2nd Ave. W. & 22nd St.	616	
Traffic facilitation	65,459	
Library parking lot	417	
City Hall parking lot	158	
10th Street West parking lot	117,438	
Parks equipment	130,375	
East Hill Community Club rink construction	70,000	
Arts Centre improvements	21,687	
Arts Centre boiler	17,892	
Comuniplex mini boards	1,539	

CITY OF PRINCE ALBERT

GENERAL FUND DETAILS OF EXPENDITURE

YEAR ENDED DECEMBER 31, 1985

Capital (continued)		
Comuniplex - lobby heat repairs	$ 19,255	
Prime Ministers Park lighting	11,487	
Signs - Prime Ministers Park	3,554	
Steuart Arena bleacher heating	13,881	
Capacitors - Steuart Arena & Comuniplex	6,859	
Kinsmen Arena - Brine pipeline repairs	13,542	
Cosmo Lodge - extending natural gas service	10,614	
Kinsmen Arena bleacher heating	13,291	
Kinsmen Park	2,093,617	
Elks Park	249	
P.A. Minor Baseball (Mair Park)	82	
Signs - Mair Park	1,012	
Signs - Lions Park	1,081	
Cemetery improvements	30,298	
New City Hall construction	98,747	
New City Hall - Memorial Square	430	
Works equipment	281,300	
Landfill restoration - Phase I	4,277	
Services Exhibition grounds	21,513	
Domtar sanitary sewer	376,035	
Paving airport road	17,172	
3rd Ave. East (19-20th Sts.)	31,375	
22nd Street West (1-2 Aves.)	27,064	
1st Ave. W. (21-22 Sts.)	23,803	
12th St. W. (1-1½ Aves.)	36,479	
1st Ave. W. (12-13 Sts.)	2,665	
Marquis Road - 2nd Ave. W./6th Ave. & 6th Ave. East/Grey Owl	749,413	
Gateway North Plaza Project	29,571	$4,832,135
		5,103,889

CITY OF PRINCE ALBERT

GENERAL FUND DETAILS OF EXPENDITURE

YEAR ENDED DECEMBER 31, 1985

Capital Fund - Debt Repayment		
Debenture Principal	$ 573,368	
Debenture Interest	1,189,665	$1,763,033
Municipal Levies for Waterworks		
Frontage Levies		27,847
Transmission of Taxes Collected For Other Governments		
Public School Board	6,154,333	
Separate School Board	3,431,025	
Union Hospital	251,347	
Holy Family Hospital	147,827	9,984,532

CITY OF PRINCE ALBERT

Exhibit 6

TRUST AND AGENCY FUNDS

BALANCE SHEET

DECEMBER 31, 1985

	Perpetual Care of Graves	Local Improvements	Total
ASSETS			
Investments	$67,000	$ -	$ 67,000
Due from general revenue fund	-	577,902	577,902
	$67,000	$577,902	$644,902
LIABILITIES			
Fund balance	$67,000	$577,902	$644,902

CITY OF PRINCE ALBERT

Exhibit 7

WATERWORKS

CAPITAL FUND BALANCE SHEET

DECEMBER 31, 1985

ASSETS

Due from General Revenue Fund		$3,775,674
Fixed assets		
Plant, building and site	$ 16,553	
Pump chambers and wells	253,393	
Pumps	58,721	
Piping assembly	20,732	
Heat exchange equipment	34,510	
Filtration system	40,879	
Purification equipment	17,567	
Sedimentation basins	135,394	
Watermains	2,584,625	
Water meters	404,148	
Tools and equipment	34,251	
New water treatment plant	2,084,553	
New storage reservoir	336,115	
Chlorine storage building	63,280	
Marquis road reservoir	661,393	
	6,746,114	
Less accumulated depreciation	567,348	6,178,766
		$9,954,440

LIABILITIES AND EQUITY

Due to General Capital Fund, debentures		$6,500,188
Equity in capital fund assets		
Balance as at December 31, 1984	$3,285,116	
Capital expenditures from revenue fund	17,826	
Debenture principal repaid	151,310	3,454,252
		$9,954,440

CITY OF PRINCE ALBERT

Exhibit 8

WATERWORKS

REVENUE FUND BALANCE SHEET

DECEMBER 31, 1985

ASSETS

Receivables		
Water consumers		$597,151
Due from General Revenue Fund		8,223
Inventories, supplies on hand		130,225
		$735,599

LIABILITIES

Consumers' deposits		$241,883
Service Connections Deposits		8,217
Reserves, (Schedule 7)		(84,605)
Advance for working capital		
Balance as at December 31, 1984	$392,433	
Add: Surplus (Exhibit 9)	190,000	
	582,433	
Deduct: Funds transferred to General Revenue Fund	12,329	570,104
		$735,599

CITY OF PRINCE ALBERT — Exhibit 9

WATERWORKS

REVENUE AND EXPENDITURE

DECEMBER 31, 1985

REVENUE

Sale of water		
Metered, residential, commercial, industrial	$1,979,766	
Water crane sales	14,162	$1,993,928
Hydrant rental		34,000
Miscellaneous		
Service charges	60,892	
Reconnection fees	1,670	
Meter checking deposits	60	
Penalties	68,086	130,708
Share of local improvement charges		27,847
Revenue from reserve, contra to expenditure		107,496
Transfer from reserve		14,455
		$2,308,434

EXPENDITURE (PER EXHIBIT 9A)

Administration and general	$ 286,937
Production and purification	572,129
Transmission and distribution	634,227
Transfer to reserves	500
Capital expenditure from revenue	17,826
Debt charges	499,319
Expenditures from reserve	107,496
	2,118,434
Surplus for year, to Exhibit 8	190,000
	$2,308,434

CITY OF PRINCE ALBERT — Exhibit 9A

WATERWORKS

DETAILS OF EXPENDITURE

YEAR ENDED DECEMBER 31, 1985

Administration and general			
Administration		$173,050	
General, billing and collecting	$72,078		
meter reading	41,809	113,887	$286,937
Production and purification			
Low lift building maintenance		3,974	
Low lift equipment maintenance		18,999	
Low lift pumping operation		86,089	
High lift building maintenance		5,772	
High lift equipment maintenance		54,861	
High lift plant operation		307,545	
Sedimentation basin maintenance		19,298	
Purification materials		75,591	572,129
Transmission and distribution			
Mains maintenance		223,252	
Hydrant maintenance		40,396	
Reservoir operation and maintenance		55,335	
Marquis Road reservoir		25,606	
Service connections maintenance		211,010	
Meter maintenance		26,744	
Water delivery, water crane maintenance and operation		5,801	
Loss on service connections construction		33,791	
Sundry expense		12,292	634,227
Transfer to reserves			
Waterworks bad debts			500
Capital expenditure from revenue			
Meters placed in service			17,826
Debt charges			
General debentures, principal		151,310	
interest		324,009	
Debenture discounts		24,000	499,319
Expenditures from reserve			
Bad debts		31,329	
Waterworks capital administration		76,167	107,496
Contribution to General Revenue Fund			190,000

Exhibit 10

CITY OF PRINCE ALBERT

AIRPORT

CAPITAL FUND BALANCE SHEET

DECEMBER 31, 1985

ASSETS

Land		$101,419
Building		40,581
Leasehold improvements		
Terminal building		5,017
Fire equipment		2,916
		$149,933

LIABILITIES AND EQUITY

Due to airport revenue fund		$ 1,847
Equity in capital fund assets		
Federal Government contributions	$69,494	
City of Prince Albert contributions		
Surplus from operations	17,739	
Other	60,853	148,086
		$149,933

CITY OF PRINCE ALBERT

Exhibit 11

AIRPORT

REVENUE FUND BALANCE SHEET

DECEMBER 31, 1985

ASSETS

Receivables		
Trade		$30,074
Department of Transport, 1985 Subsidy		18,785
Due from prospective leasee		17,389
Due from other funds		
General Revenue Fund		5,279
Airport Capital Fund		1,847
Gas and oil stock		4,867
		$78,241

LIABILITIES

Airport improvement reserve		$18,471
Advance from General Revenue Fund		
Balance as at December 31, 1984	$65,832	
Transfers to General Revenue Fund	(6,062)	59,770
		$78,241

CITY OF PRINCE ALBERT

Exhibit 12

AIRPORT

REVENUE AND EXPENDITURE ACCOUNT

YEAR ENDED DECEMBER 31, 1985

REVENUE

Airfield			
Landing fees			
Scheduled flights	$31,273		
Non scheduled flights - commercial	1,692		
Non scheduled flights - non commercial	1,320	$34,285	
Aircraft parking		7,099	
Concession fees			
Gasoline and oil fees, pump licenses		16,665	$58,049
Land Rentals			
Agricultural leases		14,216	
Norcanair re: Hangar #34		5,471	
Athabasca Airways Hangar #21		8,133	
P.A. Aviation		3,145	
Ad Graphics Hangar		2,359	
R.C.M.P. Hangar		6,065	
D.N.S. Hangar # 20		15,211	
D.N.S. Land Rental		10,057	
Water Bomber Base		22,431	
Imperial Oil		408	87,496
Buildings			
Airport manager's residence			1,800
Subsidy from Federal Government			
Department of Transport 1985 Subsidy			227,335
			$374,680

CITY OF PRINCE ALBERT

Exhibit 12
Continued

AIRPORT

REVENUE AND EXPENDITURE ACCOUNT

YEAR ENDED DECEMBER 31, 1985

EXPENDITURE

Airport administration		$ 65,458
Airport operations		
General	$42,177	
Sewer and water	6,552	
Road maintenance	14,587	
Fire protection	24,058	
Street lighting	3,810	
Equipment shop maintenance	4,400	
Field electrical centre	27,589	
Equipment garage building	19,635	
Equipment	51,347	
Manager's office maintenance	15	
Manager's dwelling maintenance	1,332	
Terminal building maintenance	16,773	
Sewage lift station	7,153	
Airport aircraft parking	5,278	
Building #35 maintenance	245	
Telecom maintenance	861	
Public parking lot	691	226,503
Airfield operations		
General	42,215	
Lighting	12,500	
Snow clearing	16,734	
Grass cutting	9,502	80,951
Power plant maintenance		1,669
Provision for reserve		99
		$374,680

Exhibit 13

CITY OF PRINCE ALBERT

CAPITAL TRUST FUND

BALANCE SHEET

AS AT DECEMBER 31, 1985

ASSETS

Cash		$ 763
Investments		
City of Prince Albert debentures	$537,424	
Accrued interest	26,813	564,237
		$565,000

LIABILITIES

Due to General Revenue Fund		
Balance as at December 31, 1984	$ 2,305	
Add: 1985 earnings	61,045	
	63,350	
Deduct: Transfers to General Revenue Fund	63,350	$ -
Capital Trust Fund		565,000
		$565,000

CITY OF PRINCE ALBERT

Exhibit 13A

CAPITAL TRUST FUND

STATEMENT OF EARNINGS

YEAR ENDED DECEMBER 31, 1985

Interest earned	
Debentures	$58,813
Term deposits	1,804
Savings account	428
	$61,045

CITY OF PRINCE ALBERT

Exhibit 13B

CAPITAL TRUST FUND

SCHEDULE OF INVESTMENTS

DECEMBER 31, 1985

DEBENTURES - CITY OF PRINCE ALBERT	INTEREST RATE	UNMATURED PRINCIPAL	INTEREST ACCRUED	TOTAL
1182 - 1986 July 1st	6%	$ 1,000	$ 30	$ 1,030
1185 - 1987 July 1st	6%	1,000	30	1,030
3627 - 1986 April 1st	6%	11,000	495	11,495
3628 - 1987 April 1st	6%	12,000	540	12,540
3629 - 1988 April 1st	6%	12,000	540	12,540
3630 - 1989 April 1st	6%	13,000	586	13,586
3631 - 1990 April 1st	6%	14,000	631	14,631
3632 - 1991 April 1st	6%	15,000	676	15,676
3958 - 1991 July 1st	5 3/8%	5,562	150	5,712
4145 - 1986 May 15th	7%	2,000	88	2,088
4146 - 1987 May 15th	7%	7,000	309	7,309
4149 - 1992 November 1st	5 5/8%	35,606	334	35,940
4441 - 1986 September 1st	7%	8,000	185	8,185
5922 - 1987 September 30th	11½%	33,000	957	33,957
5930 - 1991 August 15th	16 5/8%	88,256	5,547	93,803
5982 - 1991 September 30th	12½%	55,000	1,719	56,719
5984 - 1992 September 30th	12½%	20,000	625	20,625
5985 - 1993 September 30th	12½%	70,000	2,187	72,187
5992 - 1988 March 30th	11%	17,000	1,414	18,414
5997 - 1989 March 30th	12%	26,000	2,359	28,359
6023 - 1992 March 30th	12½%	1,000	95	1,095
6059 - 1988 March 30th	10¾%	39,000	3,170	42,170
6061 - 1989 March 30th	10¾%	51,000	4,146	55,146
		$537,424	$26,813	$564,237

CITY OF PRINCE ALBERT

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1985

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies used by the City are:

Basis of Accounting

The accrual basis of accounting is used for all funds.

Fund Accounting

The City's financial transactions are segmented into various self balancing funds. All transactions, including interfund transactions, are disclosed in the financial statements. Each fund is operated under regulations and policies prescribed by Provincial Acts, City bylaws and municipal accounting guidelines.

Completed Capital Projects

Completed capital projects acquired or constructed are recorded as expenditures in the fund making the expenditure and capitalized at cost. At the same time an amount equivalent to the completed capital projects capitalized less any debenture borrowing for each project is set up as "Investment in Capital Assets".

Equipment

The equipment which is held in the capital fund is charged out to the applicable department on a useage basis at a rate to cover operating costs and replacement.

Depreciation

Airport assets are depreciated for calculating the Transport Canada Subsidy. The amount claimed as depreciation on the subsidy application is shown in the Statement of Airport Revenue and Expenditures as a provision for reserve.

Investments

Investments are recorded at cost.

Investment earnings are accounted for on the accrual basis except for City debentures held by the following reserves:

Perpetual Care of Graves
Cemetery Improvement
Land Development

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

Interest Capitalization

It is the City policy not to capitalize interest on projects under construction.

Inventories

Inventories of materials and supplies are valued at cost.

Taxes Collected for Others

The City collects taxes for two Hospitals and two School Boards. The amounts levied on behalf of others are included as revenue and expenditure in the general fund.

Payroll Costs

The payroll expenditures include accruals of holiday pay, sick leave and Worker's Compensation premiums.

Interfund Transfers

During the course of normal operations the City has several transactions between funds including expenditures and transfers of resources to provide services, construct assets and service debt. The accompanying financial statements generally reflect such transactions as "transfers" and "amounts due to/from other funds".

2. VESTED SICK LEAVE

Sick leave is accrued at the rate of 1¼ days per employee per month.

The unused sick leave is accumulated and vests with the employee after five years of service.

3. CONTINGENT LIABILITY

The City receives an annual grant from the Provincial Government to cover 75% of the excess of expenditures over revenues relating to the operation of the Prince Albert Downtown Revitalization Project. Funds received to December 31, 1985 are $4,088,801. An agreement with the Provincial Government stipulates that these annual grants are repayable from future excess revenues over expenditures generated from the Project operations.

SCHEDULE OF GENERAL FIXED ASSETS

DECEMBER 31, 1985

	Land	Buildings	Plant And Equipment	Other	Total
General Government					
City Hall and site	$ 101,714	$ 6,131,207		$ 519,019	$ 6,751,940
General Office furniture and equipment			$ 241,549		241,549
Administration Office cars			22,859		22,859
Protection of Persons and Property					
Fire Hall and site	11,271	221,070			232,341
Fire equipment			751,567		751,567
Fire alarm system			13,880		13,880
Police radio and equipment			16,553		16,553
Police Station	103,229	2,625,312	80,118		2,808,659
Police vehicles			212,515		212,515
Dog warden and pound vehicle			13,353		13,353
Street lighting, traffic lights and street signs				1,434,371	1,434,371
Electro-technical shop equipment			3,447		3,447
Public Works					
Parking meters and service vehicle			332,330		332,330
Parking lots, blacktop costs				875,597	875,597
Stores site and buildings	16,371	685,862	27,333		729,566
Animal shelter, City Yards		14,441			14,441
8th Street market site	5,910				5,910
Street improvement, pavement, gravel and sundry				7,181,590	7,181,590
Parking meter, shop and lot		52,255			52,255
Protective fencing - LaColle Falls				8,306	8,306
6th Avenue East river crossing				120,695	120,695
6th Avenue East, railway overpass				336,575	336,575
Property acquisition	32,620				32,620
Sidewalks, curbs, crossings and boulevards				3,913,093	3,913,093
New traffic bridge				467,386	467,386
General tools and equipment			2,938,672		2,938,672

SCHEDULE OF GENERAL FIXED ASSETS

DECEMBER 31, 1985

	Land	Buildings	Plant and Equipment	Other	Total
Sanitation and Waste Disposals					
Sewage pumping stations				$ 298,436	$ 298,436
Sanitary sewer mains				1,847,808	1,847,808
Trunk sewer mains				1,601,239	1,601,239
Storm sewer mains				2,289,804	2,289,804
S.E. storm drainage channel				2,536,230	2,536,230
Sewer service connections				19,124	19,124
New sewage disposal and treatment plant				1,827,710	1,827,710
Downtown Revitalization Project	$10,921,082				10,921,082
Recreation and Community Services					
Golf course equipment and property	25,002	$ 31,692	$ 86,086	184,135	326,915
Parks and recreation grounds and equipment	32,207	212,561	1,087,707	591,668	1,924,143
Tree planting				85,420	85,420
Kinsmen Arena		283,245	36,734	96,275	416,254
Parks - Waterslides				2,093,617	2,093,617
Communiplex		470,652	194,431	204,553	869,636
Prime Ministers Park				803,717	803,717
Civic Recreation Centre		459,213			459,213
Senior Citizens Recreation Centre				516,640	516,640
Bryant Park Swimming Pool				82,154	82,154
F.J. Dunn Swimming Pool				93,000	93,000
Little Red River Park		64,130	3,875	122,293	190,298
East End Goshen Community Club		202,000			202,000
West Flat multi-purpose building		781,797		27,231	809,028
Midtown multi-purpose building		758,484			758,484
Hazeldell Community Club		49,067			49,067
Crescent Heights Rink		103,600			103,600
Carlton Park Community Club		393,799			393,799
East Hill Community Club Rink		148,793			148,793
Gymnasium - Old Correctional Centre		60,000			60,000
Exhibition buildings and site	31,054	1,252,831		5,685	1,289,570
Park, memorials, steam locomotive				3,303	3,303
JM Cueleneare Library		648,616	83,510		732,126

SCHEDULE OF GENERAL FIXED ASSETS

DECEMBER 31, 1985

	Land	Buildings	Plant and Equipment	Other	Total
Recreation and Community Services (continued)					
Buffer strip re: South Hill Shoppers Mall				$ 19,860	$ 19,860
Buffer strip - N.P.A.				3,782	3,782
Bryant Park		$ 52,840		8,986	61,826
Diefenbaker House		58,800			58,800
Arts Centre		210,562			210,562
Transit system equipment			$1,276,324		1,276,324
Miscellaneous					
South Hill Cemetery	$ 9,100	12,275		174,210	195,585
Tourist Reception Centre		16,000		8,316	24,316
Investment in subsidized housing				341,965	341,965
Investment in Northern Housing Development Company				51,088	51,088
Capital shares, Victoria Nursing Home				695	695
Property acquired, public purposes	118,809				118,809
Property acquired, 2nd Avenue West widening	555,557				555,557
Property acquired, Marquis Road	40,000				40,000
City Park Apartments and site	13,114	25,402			38,516
	$12,017,040	$16,026,506	$7,422,843	$30,795,576	$66,261,965

CITY OF PRINCE ALBERT

Schedule 2

SCHEDULE OF GROSS UNMATURED CAPITAL DEBT

DECEMBER 31, 1985

General,	City share	$ 3,725,206
	Local improvements, owners' share	2,845,966
	Sewage treatment plant	628,786
Collegiate		63,000
Waterworks,	General	2,337,411
	Local improvements, owners' share	162,777
	Water plant renovations	4,000,000
		13,763,146
Downtown Revitalization Project		9,418,051
		23,181,197
Deduct:	Unmatured capital debt held by Capital Trust Fund	537,424
		$22,643,773

CITY OF PRINCE ALBERT — Schedule 3

SCHEDULE OF FUTURE DEBENTURE DEBT CHARGES BY YEARS

DECEMBER 31, 1985

	Bearer Debentures	
	Principal	Interest
General Local Improvements		
1986	$ 631,946	$ 767,611
1987	701,917	697,235
1988	765,598	617,724
1989	849,040	529,275
1990	909,148	429,198
1991 to maturity	2,713,523	776,202
	$6,571,172	$ 3,817,245
Downtown Revitalization		
1986	$ 24,362	$ 1,361,036
1987	27,789	1,357,609
1988	31,702	1,353,697
1989	36,169	1,349,230
1990	41,269	1,344,130
1991 to maturity	9,256,760	25,798,813
	$9,418,051	$32,564,515
Sewage Treatment Plant		
1986	$ 32,317	$ 52,945
1987	35,039	50,224
1988	37,989	47,273
1989	41,187	44,075
1990	44,656	40,606
1991 to maturity	437,598	159,237
	$ 628,786	$ 394,360
Collegiate		
1986	$ 21,000	$ 3,638
1987	22,000	2,422
1988	20,000	1,150
1989	-	-
1990	-	-
1991 to maturity	-	-
	$ 63,000	$ 7,210
Waterworks		
1986	$ 405,422	$ 756,911
1987	450,877	709,936
1988	498,459	657,381
1989	550,914	598,661
1990	617,594	532,908
1991 to maturity	3,976,922	1,601,935
	$6,500,188	$ 4,857,732

CITY OF PRINCE ALBERT

Schedule 3
Continued

SCHEDULE OF FUTURE DEBENTURE DEBT CHARGES BY YEARS

DECEMBER 31, 1985

	Bearer Debentures	
Total	Principal	Interest
1986	$ 1,115,047	$ 2,942,141
1987	1,237,622	2,817,426
1988	1,353,748	2,677,225
1989	1,477,310	2,521,241
1990	1,612,667	2,346,842
1991 to Maturity	16,384,803	28,336,187
	$23,181,197	$41,641,062

CITY OF PRINCE ALBERT

Schedule 4

SCHEDULE OF PROPERTY PURCHASED AND ACQUIRED FOR TAXES

YEAR ENDED DECEMBER 31, 1985

Balance, as at December 31, 1984	$998,531
Deduct:	
Sales	441
	$998,090

CITY OF PRINCE ALBERT

Schedule 4A

SCHEDULE OF PROPERTY HELD ACCORDING TO USE OR PURPOSE

YEAR ENDED DECEMBER 31, 1985

Saleable property	$368,453
Property held in reserve	201,587
Property used for City purposes	428,050
	$998,090

CITY OF PRINCE ALBERT

Schedule 5

SCHEDULE OF SERVICED LAND FOR SALE

DECEMBER 31, 1985

	Asset Balance December 31, 1985	Provision For Services
Industrial Park, North Prince Albert	$ 251,920	$ (1,748)
Crescent Heights - unassigned land	296,060	-
Westview Subdivision - Stage 1	6,987	-
Riverview Subdivision - Stage 1	8,730	(75,811)
17th Street Industrial Subdivision	-	35,189
7th Street East	317,591	889
Westview Subdivision - Stage II	428,540	(11,553)
Carlton Park - Stage I & II	22,966	(599,101)
Carlton Park - Stage III	111,925	854,357
Carlton Park - Stage IV	-	(362,238)
Crescent Acres - Stage I	3,807,431	3,370,814
6th Avenue East replotting	154,000	154,783
South Industrial Subdivision	379,378	(1,040,142)
Riverview Subdivision - Stage II	13,500	9,787
Riverview Subdivision - Stage III - Leader property	3,274,740	3,164,724
Riverview Subdivision - Stage IV - Domtar CNR	600,800	(669,053)
River Street East 11/15 Avenue Subdivision	-	(10,281)
19th and 20th Street West Subdivision	608,024	65,278
Connaught School site	216,591	(1,773)
Jail Farm Industrial Subdivision	877,350	52,865
Jail Farm Residential Subdivision	-	(606,344)
North Sask. Co-op Stockyards	-	(144,150)
Sask. Forest Products	-	(523,550)
22nd Street & 15th Avenue Subdivision	-	(64,552)
Eatons Subdivision	-	(972,909)
17th Street East Subdivision	-	(14,000)
Crescent Acres - Stage II	-	(83,117)
15th Avenue East - 1/4 Sts.	103,002	162,211
Sylvan Road Subdivison	-	30,745
	$11,479,535	$2,721,320

CITY OF PRINCE ALBERT — Schedule 6

SCHEDULE OF DEBT CHARGES RECOVERABLE

YEAR ENDED DECEMBER 31, 1985

Receivable From	Classification	Debenture Number	Principal	Interest	Total
Waterworks	Watermains	3949 - 3956	$ 3,000	$ 180	$ 3,180
	Watermains	4092 - 4099	2,000	270	2,270
	Water treatment plant extension	4148	6,632	3,642	10,274
	Water treatment plant extension	4149	4,062	2,231	6,293
	Watermains	4355 - 4388	4,000	975	4,975
	Watermains	4440 - 4443	3,850	1,271	5,121
	Watermains	4510 - 4594	300	198	498
	Watermains	4608 - 4615	1,000	660	1,660
	Watermains	5195 - 5204	474	319	793
	Watermains	5218 - 5227	1,000	1,360	2,360
	Watermains	5439 - 5561	500	858	1,358
	Watermains	5616	511	790	1,301
	Watermains	5631 - 5642	5,800	12,977	18,777
	Watermains	5643	2,704	5,369	8,073
	Watermains	5697 - 5724	900	1,711	2,611
	Watermains	5725	2,629	5,514	8,143
	Watermains	5772	1,499	3,726	5,225
	Renovations to 2nd Avenue water reservoir & water treatment plant	5773	5,592	12,713	18,305
	Watermains	5897 - 5913	4,790	16,120	20,910
	Watermains	5914	11,631	33,839	45,470
	Watermains	5919 - 5926	4,374	4,035	8,409
	2nd Avenue & Marquis Road Reservoir	5927	5,800	25,728	31,528
	Watermains	5929 - 5931	3,318	6,420	9,738
	Renovations & Improvements to Water system	5948 - 5957	45,000	118,825	163,825
	Marquis Road Pump House & Watermains	5958	1,943	13,074	15,017
	Renovations & Improvements to Water system	5976 - 5985	28,000	51,205	79,205
			$151,309	$324,010	$475,319
Collegiate	New Collegiate extension	810 - 818	$ 9,000	$ 450	$ 9,450
	New Collegiate extension	1177 - 1185	3,000	540	3,540
	New Collegiate extension	1890 - 1963	17,000	4,255	21,255
			$ 29,000	$ 5,245	$ 34,245

SCHEDULE OF RESERVE ACCOUNTS

YEAR ENDED DECEMBER 31, 1985

		Additions			Reductions			
	Dec. 31/84	Revenue	Transfers	Other	Expenditure	Transfers	Other	Dec. 31/85
NERAL GOVERNMENT								
fice equipment	$ (29,169)	$	$ 35,806	$ 7,437	$ 14,074	$	$	$ Ø
fice cars	16,309			1,200				17,509
OTECTION OF PERSONS AND PROPERTY								
re department equipment	65,989			4,000	164,160		1,289	(35,460)
				60,000				
ansit buses	27,969	60,000	53,722	83,292	167,506			57,477
affic facilitation - parking lots	(122,573)	181,235		2,309	184,958			(123,987)
ectro tech shop equipment	169			7,306				7,475
g Pound Vehicle Replacement	17,609				3,856		112	13,641
lice vehicles	3,599			12,693				
				2,000				
			3,308	55,000	47,237			29,363
lice uniforms	3,308					3,308		Ø
nicipal transit operating grant	Ø			53,722		53,722		Ø
BLIC WORKS								
rks Department equipment	4,201,459			532,931	281,300		45,411	4,407,679
w City Hall & urban design	(500,654)	315,000			99,177	35,806		(320,637)
h Ave. E. Bridge design	15,033	17,870	22,963		39,619			16,247
pital Works Program	(123,495)		68,797	140,000	138,558	1,524	2,828	91,168
				21,429				
				127,347				
avel pit improvements	49,401			1,380	17,454			33,327
s stop shelters	(9,675)	22,000		8,810	8,713			12,422
vement and curb - 34/36 St. E.	17,951						17,951	Ø
ndicap Transit Bus	11,638	12,000		30,785	42,184			12,239
ty Hall Plaza & Urban Design	72,965					72,965		Ø
affic Controller - Signalization	19,242					19,242		Ø
rks garage	92,587			27,986	28,725			91,848

Schedule 7
Continued

SCHEDULE OF RESERVE ACCOUNTS

YEAR ENDED DECEMBER 31, 1985

		Additions			Reductions			
	Dec. 31/84	Revenue	Transfers	Other	Expenditure	Transfers	Other	Dec. 31/85
ndfill Restoration	45,242				12,946			32,296
ening Central Ave. - 31st St to S. Industrial Drive	3,721					3,721		Ø
rquis Rd - Right Turn Bay (2nd Ave. W.)	(2,994)	10,037	831		7,874			Ø
th St. & Blaine Lake Railway Crossing	6,000		693		6,693			Ø
affic lights	Ø	65,000			28,576			36,424
lve & John Diefenbaker Comm. Centre	Ø	276,195						276,195
rquis Road	Ø	215,000			749,413			(534,413)
cap 2nd Ave. W. 12/15 Street	Ø	100,000						100,000
NITATION DEPARTMENT								
wer pump station and deposit	1,168,797	788,416			417,613			1,539,600
CREATION AND COMMUNITY SERVICES								
creation department equipment	160,904			165,081	130,375		29,232	166,378
ts Centre improvements	(4,478)		18,435	3,887	21,687			(3,843)
metery improvements	(73,483)			33,425	30,298			(12,307)
zeldell Community Club	(10,000)			58,049				Ø
ee replacement	2,216		10,000					42,216
rks and Recreation re: land sales	(5,090)			40,000				(7,890)
escent Heights V Community Club	7,700			1,600			4,400	7,700
M. Cuelenaere Library	750					750		Ø
82 unconditional Grant - Parks & Rec	28,532	172,321	147,695		182,602	98,440	4,512	63,994
ee pruning	3,000							3,000
escent Acres	300,000							300,000
ltural Recreational Facilities Grant	72,206					72,206		Ø
seum Plaza	6,825					6,825		Ø
smen Arena	12,500					12,500		Ø
me Ministers Park	(12,044)		12,044	2,466	11,487			(9,021)
. Exhibition Ball Diamonds	2,725						2,725	Ø
smen Project	Ø	493,239	98,440		2,093,617	18,435		(1,520,373)
go Fournier Centre	Ø			5,600				5,600

SCHEDULE OF RESERVE ACCOUNTS

YEAR ENDED DECEMBER 31, 1985

		Additions			Reductions			
	Dec. 31/84	Revenue	Transfers	Other	Expenditure	Transfers	Other	Dec. 31/85
CELLANEOUS								
d Development Capital Fund	1,266,559	330,804		58,357	50,101			$1,605,619
up Insurance	2,000				1,000			1,000
Creation Program	5,243					5,243		Ø
istmas Decorations	1,372	1,000			521		10,000	(8,149)
sidized Housing Projects	25,506	80,000			5,391		80,000	20,115
ital Works Debenture Surplus								
curb and sidewalks	36,714					36,714		Ø
sanitary sewer	894					894		Ø
watermain	663					663		Ø
storm sewer	4,952					4,952		Ø
pavement	24,824					24,824		Ø
ommitted Surplus &								
nconditional Grants	251,814							251,814
d Development Suspense Fund	86,429	103		181	45,247			41,466
eway North Plaza	(245,174)	317,100		10,000	71,926			10,000
eral Election	35,000	35,000					75,052	(5,052)
y Hall computer	Ø	12,000		30,000				42,000
k. Seniors Association	Ø			6,149				6,149
puter Police	Ø	20,000						20,000
	7,039,487	3,524,320	472,734	1,594,422	5,103,888	472,734	273,512	6,780,829
ERWORKS								
er - General	33,186				76,167		14,455	(57,436)
er Consumers Bad Debts	3,760	500			31,329		100	(27,169)
	36,946	500			107,496		14,555	(84,605)
	$7,076,433	$3,524,820	$472,734	$1,594,422	$5,211,384	$472,734	$288,067	$6,696,224

CITY OF PRINCE ALBERT — Schedule 8

STATISTICS

DECEMBER 31, 1985

Assessment

Assessed valuation for taxation, 1985	$161,848,030
Exemptions, not included	67,111,500

Tax Rate 1985	P.S.S.	S.S.S.
Public School	62.25 Mills	
Separate School		55.00 Mills
Holy Family Hospital	.93	.93
Victoria Union Hospital	1.57	1.57
General Municipal Purposes	52.50	52.50
Total mill rate	117.25 Mills	110.00 Mills

Total taxes collected as of December 31, 1985

Current	$18,605,366
Arrears	1,168,115

COMPARATIVE SCHEDULE OF NET ASSESSMENT

1976 - 1985

Year	Land 100%	60% Improvements	Total	Bus. License Converted
1976	15,337,640	33,248,710	48,586,350	3,566,660
1977	15,621,240	34,997,350	50,618,590	3,593,940
1978	15,874,880	37,959,760	53,834,640	6,174,500
1979	16,467,070	40,476,880	56,943,950	6,415,140
1980	16,929,730	43,183,180	60,112,910	6,860,760
1981	18,301,170	46,038,500	64,339,670	7,428,630
1982	18,530,880	49,042,560	67,573,440	8,429,020
1983	58,091,400	83,360,670	141,452,070	14,419,450
1984	58,718,950	85,977,730	144,696,680	14,534,920
1985	58,731,520	88,460,830	147,192,350	14,655,680

COMPARATIVE SCHEDULE OF TAXATION FOR THE YEARS 1976 - 1985

Year	General Municipal	Public School	Separate School	Hospital	Local Improvements	Total Levy
1976	$3,487,263	$2,249,875	$ 914,742	$177,340	$179,575	$ 7,008,795
1977	3,980,855	2,786,569	811,098	178,177	214,342	7,971,041
1978	4,180,899	2,660,307	991,826	192,779	148,719	8,174,530
1979	4,770,346	2,849,471	1,409,756	237,736	539,119	9,806,428
1980	5,053,168	3,479,067	1,780,947	237,757	681,435	11,232,374
1981	6,149,826	4,133,551	2,072,708	237,554	695,103	13,288,742
1982	7,155,231	4,739,493	2,483,159	246,478	842,372	15,466,733
1983	7,783,590	5,700,009	2,998,800	248,971	917,002	17,648,372
1984	8,234,755	6,069,996	3,394,901	397,815	916,725	19,014,192
1985	8,452,036	6,143,936	3,430,502	402,475	914,240	19,343,189

COMPARATIVE SCHEDULE OF TAX RATES FOR THE YEARS 1976 - 1985

Year	Municipal	Public School	Separate School	Hospital	Total Public School	Total Separate School
1976	69.35	68.50	56.00	3.65	141.50	129.00
1977	74.98	73.50	56.00	3.52	152.00	134.50
1978	75.04	70.00	56.00	3.46	148.50	134.50
1979	75.25	70.00	61.00	3.75	149.00	140.00
1980	75.45	83.00	69.00	3.55	162.00	148.00
1981	85.69	92.00	77.00	3.31	181.00	166.00
1982	96.67	102.00	90.00	3.33	202.00	190.00
1983	50.41	59.25	51.50	1.59	111.25	103.50
1984	51.75	62.25	55.00	2.50	116.50	109.25
1985	52.50	62.25	55.00	2.50	117.25	110.00